

103D CONGRESS
1ST SESSION

S. 572

To amend the Internal Revenue Code of 1986 to make permanent the deduction for health insurance costs for self-employed individuals.

IN THE SENATE OF THE UNITED STATES

MARCH 11 (legislative day, MARCH 3), 1993

Mr. DURENBERGER (for himself, Mr. MCCAIN, Mr. GRASSLEY, Mr. DANFORTH, Mr. STEVENS, Mr. KEMPTHORNE, Mr. COCHRAN, Mr. LEVIN, Mr. SHELBY, Mr. LUGAR, Mr. PACKWOOD, Mr. COHEN, and Mr. GORTON) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to make permanent the deduction for health insurance costs for self-employed individuals.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. DEDUCTION FOR HEALTH INSURANCE COSTS**
4 **FOR SELF-EMPLOYED INDIVIDUALS MADE**
5 **PERMANENT.**

6 (a) IN GENERAL.—Section 162(l) of the Internal
7 Revenue Code of 1986 (relating to special rules for health

1 insurance costs of self-employed individuals) is amended
2 by striking paragraph (6).

3 (b) EFFECTIVE DATE.—The amendment made by
4 this section shall be effective July 1, 1992 and perma-
5 nently extended at this rate.

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